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991 Montana State
Lottery

MONTANA STATE LOTTERY
REPORT ON BIG WIN DRAWINGS
AND
MONTANA CASH EVENTS

June 30, 1991

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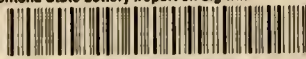
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MONTANA STATE LOTTERY
REPORT ON BIG WIN DRAWINGS
AND
MONTANA CASH EVENTS

June 30, 1991

JUNKERMIER, CLARK, CAMPANELLA, STEVENS P.C.
Certified Public Accountants

MONTANA STATE LOTTERY
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STATE OF MONTANA

Office of the Legislative Auditor

STATE CAPITOL
HELENA, MONTANA 59620
406/444-3122

DEPUTY LEGISLATIVE AUDITORS:

JAMES GILLET
FINANCIAL COMPLIANCE AUDITS

JIM PELLEGRINI
PERFORMANCE AUDITS

LEGAL COUNSEL:

JOHN W. NORTHEY



SCOTT A. SEACAT
LEGISLATIVE AUDITOR

October 1991

The Legislative Audit Committee
of the Montana State Legislature:

Enclosed is the report on the audit of the Montana State Lottery
Observations for the year ended June 30, 1991.

The audit was conducted by Junkermier, Clark, Campanella, Stevens,
P.C. under a contract between the firm and our office. The comments
and recommendations contained in this report represent the views of
the firm and not necessarily the Legislative Auditor.

The agency's written response to the report recommendations is
included in the back of the audit report.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Scott A. Seacat", with a long, sweeping horizontal line extending to the right.

Scott A. Seacat
Legislative Auditor

MONTANA STATE LOTTERY
Commission Members and Administrative Officials
June 30, 1991

Commission members

Ward Shanahan, Chairman
Rebecca Erickson
William Ware
Gary Rebal
Dwayne Iverson

Residence

Helena
Glasgow
Helena
Great Falls
Shelby

Administrative Officials

Zoann Attwood, Director
L. John Onstad, Security
Gerald J. LaChere, Operations
Janet Drexel-Bone, Marketing

MONTANA STATE LOTTERY

INTRODUCTION

We performed agreed-upon procedures on the Montana State Lottery for the year ended June 30, 1991.

The agreed-upon procedures consist of (1) witnessing and reporting on all Big Win drawings; (2) witnessing and reporting on all Montana Cash events (3) examining all lottery drawing and spinning equipment prior to and after each related drawing or event; and (4) testing compliance with applicable statutes and regulations.

BACKGROUND

The Montana State Lottery was created in November 1986 by a referendum vote of the people of Montana. The "Montana State Lottery Act of 1985" rules and subsequent changes are outlined by Chapter 669 of the Montana Session Laws. The general purpose is to allow lottery games in which the players purchase from the state, through the administration of the state lottery, a chance to win a prize.

REPORTABLE OBSERVATIONS

In addition to the accountants' opinion, we are to report on serious inadequacies in operating controls and procedures, activities not authorized by the Legislature, and our recommendations to the State and the Lottery. We have nothing to report in those areas. The following observation is disclosed and not a recommendation.

Weekly Report Recap:

We have furnished the Office of the Legislative Auditor with a weekly letter that the Big Win drawings and Montana Cash events were performed and observed by us. The letter would include any unusual occurrences or deviations from the established rules and procedures.



Junkermier • Clark
Campanella • Stevens • P.C.

Ward F. Junkermier, CPA
George L. Campanella, CPA
Stone E. Paulson, Jr., CPA
Rick A. Frost, CPA
Robert E. Nebel, CPA
Joseph F. Shevlin, CPA

Ronald A. Taylor, CPA
Kent A. Borglum, CPA
Terry L. Albarn, CPA
William J. Eidel, CPA
Walter J. Kero, CPA

Certified Public Accountants

Commissioners
Montana State Lottery
Helena, Montana

We have applied the procedures enumerated below to the accompanying statements of Big Win winnings and Montana Cash winning numbers for the year ended June 30, 1991. These procedures, which were agreed to by a legislative auditor's contract were performed solely to assist you in evaluating the procedures used in Big Win events and Montana Cash winning numbers. This report is intended solely for your information and should not be used by those who did not participate in determining the procedures.

The agreed-upon procedures were designed to review the applicable rules as developed by the Montana State Lottery to determine that such rules are adequate to insure:

- all drawings and spins are conducted in accordance with applicable rules and regulations.
- all drawings include eligible participants.
- all drawings and spins are conducted in a secure, honest and fair manner.
- all special promotional drawings are conducted in accordance with applicable rules and regulations.

The agreed-upon procedures consist of:

- witnessing and reporting on all Big Win drawings and Montana Cash events.
- examining all lottery drawing and spinning equipment prior to and after each related drawing or event.
- testing compliance with applicable rules, statutes, and regulations.
- witnessing and reporting on all special promotional drawings.

These agreed-upon procedures are substantially less in scope than an audit, the objective of which is the expression of an opinion on the statements of Big Win winnings and Montana Cash winning numbers. Accordingly, we do not express such an opinion.

Based on the application of the agreed-upon procedures referred to above, nothing came to our attention that caused us to believe that the accompanying statements of Big Win winnings and Montana Cash winning numbers are not presented in conformity with above agreed-upon procedures. Had we performed additional procedures or had we made an audit of the statements of Big Win winnings and Montana Cash winning numbers, other matters might have come to our attention that would have been reported to you.

Junkormier, Clark, Campanella, Stevens, PC

Helena, Montana
June 30, 1991

MONTANA STATE LOTTERY
STATEMENT OF BIG WIN WINNINGS
Year Ended June 30, 1991

<u>DATE</u>	<u>EVENT</u>	<u>CONTESTANTS</u>	<u>WINNINGS</u>
July 3, 1990	27	40	\$ 4,000
July 11, 1990	28	40	4,000
July 18, 1990	29	40	4,000
July 25, 1990	30	40	4,000
August 1, 1990	31	40	4,000
August 8, 1990	32	40	4,000
August 15, 1990	33	40	4,000
August 22, 1990	34	40	4,000
August 29, 1990	35	40	4,000
September 5, 1990	36	40	4,000
September 12, 1990	Big Win 2	10	<u>205,000</u>
			<u>\$245,000</u>

MONTANA STATE LOTTERY
STATEMENT OF MONTANA CASH WINNING NUMBERS
Year ended June 30, 1991

<u>DATE</u>	<u>WINNING NUMBERS</u>				
May 11, 1991	1	8	21	16	11
May 18, 1991	14	23	7	26	15
May 25, 1991	1	27	6	16	30
June 1, 1991	36	13	3	19	6
June 8, 1991	32	3	26	15	35
June 15, 1991	25	37	10	33	14
June 22, 1991	16	17	28	7	19
June 29, 1991	25	4	26	31	3

